

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF <u>DUBUQUE</u>, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16203100700000</div> <div>Finance Director</div> <div>50 W 13th St.</div> <div>Dubuque, IA 52001</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		22,007,300		22,007,300	22,007,300
Less: Uncollected property taxes-levy year		184,274		184,274	
Net current property taxes		21,823,026		21,823,026	22,007,300
Delinquent property taxes		101,076		101,076	
TIF revenues		9,831,859		9,831,859	10,289,639
Other city taxes		12,076,380	0	12,076,380	14,922,012
Licenses and permits		4,255,916	17,915	4,273,831	1,384,456
Use of money and property		12,075,792	167,653	12,243,445	12,442,198
Intergovernmental		26,080,951	2,190,801	28,271,752	92,742,406
Charges for fees and service		5,631,680	24,848,063	30,479,743	34,211,789
Special assessments		433,100	0	433,100	1,843,814
Miscellaneous		2,594,924	7,363,641	9,958,565	10,725,722
Other financing sources		27,002,930	21,348,357	48,351,287	102,468,341
Total revenues and other sources		121,907,634	55,936,430	177,844,064	303,037,677
Expenditures and Other Financing Uses					
Public safety		25,292,704	0	25,292,704	25,935,722
Public works		11,762,952	0	11,762,952	12,447,988
Health and social services		967,291	0	967,291	1,175,550
Culture and recreation		10,352,765	0	10,352,765	10,709,118
Community and economic development		11,408,822	0	11,408,822	13,136,558
General government		6,974,291	0	6,974,291	7,586,919
Debt service		6,685,697	0	6,685,697	6,994,075
Capital projects		28,157,402	0	28,157,402	106,011,789
Total governmental activities expenditures		101,601,924	0	101,601,924	183,997,719
Business type activities		0	53,513,732	53,513,732	135,181,206
Total ALL expenditures		101,601,924	53,513,732	155,115,656	319,178,925
Other financing uses, including transfers out		18,881,736	4,651,731	23,533,467	29,978,100
Total ALL expenditures/And other financing uses		120,483,660	58,165,463	178,649,123	349,157,025
Excess revenues and other sources over (Under) Expenditures/And other financing uses		1,423,974	-2,229,033	-805,059	-46,119,348
Beginning fund balance July 1, 2012		47,950,769	22,294,484	70,245,253	65,389,863
Ending fund balance June 30, 2013		49,374,743	20,065,451	69,440,194	19,270,515
Note - These balances do not include \$ 1,278,995 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ 7,754,153 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 91,105,000	Other long-term debt		\$ 8,636,257
Revenue debt		\$ 81,654,172	Short-term debt		\$ 0
TIF Revenue debt		\$ 23,378,238			
			General obligation debt limit		\$ 181,429,826
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-22-2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Kevin S. Firnstahl		→	563	589.4121	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF DUBUQUE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	17,534,325	4,409,153		63,822			22,007,300			22,007,300	2
3	Less: Uncollected property taxes - Levy year	184,274	0		0			184,274			184,274	3
4	Net current property taxes	17,350,051	4,409,153		63,822	0	0	21,823,026		T01	21,823,026	4
5	Delinquent property taxes	5,236	91,360		4,480			101,076		T01	101,076	5
6	Total property tax	17,355,287	4,500,513		68,302	0	0	21,924,102			21,924,102	6
7	TIF revenues			9,831,859				9,831,859		T01	9,831,859	7
	Other city taxes											
8	Utility tax replacement excise taxes	749,400	47,625		2,047			799,072		T15	799,072	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax	26,060						26,060		C30	26,060	10
11	Gaming wager tax	578,338						578,338		C30	578,338	11
12	Mobile home tax	32,274	2,855		36			35,165		T19	35,165	12
13	Hotel/motel tax	1,940,314						1,940,314		T19	1,940,314	13
14	Other local option taxes	4,348,716				4,348,715		8,697,431		T09	8,697,431	14
15	TOTAL OTHER CITY TAXES	7,675,102	50,480	0	2,083	4,348,715	0	12,076,380	0		12,076,380	15
16	Section B - LICENSES AND PERMITS	3,650,693	605,223					4,255,916	17,915	T29	4,273,831	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	412,948	24,765	209,941	2,473	117,190	4,434	771,751	167,653	U20	939,404	18
19	Rents and royalties	10,542,940	900			14,703		10,558,543		U40	10,558,543	19
20	Other miscellaneous use of money and property	82,723	428,356	210,957		23,462		745,498		U20	745,498	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	11,038,611	454,021	420,898	2,473	155,355	4,434	12,075,792	167,653		12,243,445	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	1,255,850	3,031,864	26,602	25,423	8,528,852		12,868,591	1,707,283	B89	14,575,874	27
28	Community development block grants		1,028,638					1,028,638		B50	1,028,638	28
29	Housing and urban development	420,185	4,334,017					4,754,202		B50	4,754,202	29
30	Public assistance grants	197,685						197,685		B79	197,685	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	1,873,720	8,394,519	26,602	25,423	8,528,852	0	18,849,116	1,707,283		20,556,399	33
34												34
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DUBUQUE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		5,519,649					5,519,649		C46	5,519,649	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	194,851				175,214		370,065	135,429	C89	505,494	49
50	Iowa Department of Transportation					322,385		322,385	212,925	C89	535,310	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Transfers of Jurisdictional Payments		2,085					2,085		C89	2,085	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	194,851	5,521,734	0	0	497,599	0	6,214,184	348,354		6,562,538	60
61												61
62	Local grants and reimbursements											62
63	County contributions	477,559						477,559	135,164		612,723	63
64	Library service	1,872						1,872		D89	1,872	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	538,220						538,220		D89	538,220	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	1,017,651	0	0	0	0	0	1,017,651	135,164		1,152,815	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	3,086,222	13,916,253	26,602	25,423	9,026,451	0	26,080,951	2,190,801		28,271,752	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	21,348						21,348	7,085,028	A91	7,106,376	73
74	Sewer							0	8,491,755	A8Ø	8,491,755	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking	52						52	2,096,630	A6Ø	2,096,682	77
78	Airport	2,940,066	24,317			130,320		3,094,703		AØ1	3,094,703	78
79	Landfill/garbage							0	3,374,498	A81	3,374,498	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DUBUQUE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	287,167	A94	287,167	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	3,171,804	A80	3,171,804	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	19,236						19,236		A89	19,236	90
91	Prisoner care	986,529						986,529		A89	986,529	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	1,600	13,362					14,962		A44	14,962	94
95	Housing and urban renewal charges	74,448						74,448		A50	74,448	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	106,888						106,888		A89	106,888	99
100	Park, recreation, and cultural charges	1,244,040						1,244,040		A61	1,244,040	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	58,140	6,478					64,618			64,618	102
103		4,856						4,856	341,181		346,037	103
104	TOTAL CHARGES FOR SERVICE	5,457,203	44,157	0	0	130,320	0	5,631,680	24,848,063		30,479,743	104
105												105
106	Section F - SPECIAL ASSESSMENTS		433,100					433,100		U01	433,100	106
107	Section G - MISCELLANEOUS											107
108	Contributions	434,249	9,965			2,201		446,415	139,375	U99	585,790	108
109	Deposits and sales/fuel tax refunds	61,015	64,257			3,388		128,660	39,601	U99	168,261	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	575,524	450					575,974	388,908	U30	964,882	111
112	Internal service charges	460,006						460,006	4,335,447	NR	4,795,453	112
113	Other miscellaneous - <i>Specify</i>	338,756	99,071					437,827	6,909		444,736	113
114	Insurance Claims	3,060				46,150		49,210	1,484,175		1,533,385	114
115	Damage Claim Reimbursement	33,612	325					33,937	23,971		57,908	115
116	Reimbursement General	364,137	91,282			7,458	18	462,895	239,950		702,845	116
117	Sales Tax Collection							0	705,305		705,305	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	2,270,359	265,350	0	0	59,197	18	2,594,924	7,363,641		9,958,565	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF DUBUQUE					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	50,533,477	20,269,097	10,279,359	98,281	13,720,038	4,452	94,904,704	34,588,073		129,492,777	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	233,505	75,764			2,129,567		2,438,836	404,886	NR	2,843,722	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	568,050	0	150,842		4,849,379		5,568,271	16,405,827	NR	21,974,098	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	7,857,489	722,840		944,929	2,537,429		12,062,687	3,918,958		15,981,645	127
128	<i>Internal TIF loans and transfers in</i>	865,697		634,786	5,432,653			6,933,136	618,686		7,551,822	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	9,524,741	798,604	785,628	6,377,582	9,516,375	0	27,002,930	21,348,357		48,351,287	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	60,058,218	21,067,701	11,064,987	6,475,863	23,236,413	4,452	121,907,634	55,936,430		177,844,064	132
133												133
134	Beginning fund balance July 1, 2012	13,093,097	4,337,631	3,972,415	150,115	26,337,248	60,263	47,950,769	22,294,484		70,245,253	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	73,151,315	25,405,332	15,037,402	6,625,978	49,573,661	64,715	169,858,403	78,230,914		248,089,317	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF DUBUQUE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation							0		E62	0	2
3	Purchase of land and equipment	12,746,430	5,019					12,751,449		G62	12,751,449	3
4	Construction	349,682						349,682		F62	349,682	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,268,642						1,268,642		E89	1,268,642	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	184,449						184,449		E59	184,449	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	7,863,503	4,353					7,867,856		E24	7,867,856	13
14	Purchase of land and equipment	69,322						69,322		G24	69,322	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,686,793						1,686,793		E32	1,686,793	16
17	Purchase of land and equipment	1,180						1,180		G32	1,180	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment	849,674						849,674		G66	849,674	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	263,657						263,657		E32	263,657	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	25,283,332	9,372	0	0	0	0	25,292,704			25,292,704	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DUBUQUE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	1,314,923	3,758,340					5,073,263		E44	5,073,263	42
43	Purchase of land and equipment	12,201	36,855					49,056		G44	49,056	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	203,171						203,171		E44	203,171	48
49	Traffic control safety — Current operation	18,302						18,302		E44	18,302	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,181,274					1,181,274		E44	1,181,274	52
53	Purchase of land and equipment		809,604					809,604		G44	809,604	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment		530					530		G81	530	58
59	Airport (if not an enterprise) — Current operation	4,094,177						4,094,177		E01	4,094,177	59
60	Purchase of land and equipment	27,621						27,621		G01	27,621	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	305,119						305,119		E89	305,119	65
66	Purchase of land and equipment	835						835		G89	835	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	5,976,349	5,786,603	0	0	0	0	11,762,952			11,762,952	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DUBUQUE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	388,920	31,286					420,206		E32	420,206	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	442,749	104,336					547,085		E79	547,085	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	831,669	135,622	0	0	0	0	967,291			967,291	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF DUBUQUE					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,995,922	86,365					3,082,287		E52	3,082,287	122
123	Purchase of land and equipment	17,749						17,749		G52	17,749	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,820,079					619	2,820,698		E61	2,820,698	127
128	Purchase of land and equipment	37,215						37,215		G61	37,215	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	2,692,601	130,689					2,823,290		E61	2,823,290	130
131	Purchase of land and equipment	10,934						10,934		G61	10,934	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,170,293						1,170,293		E61	1,170,293	135
136	Other culture and recreation	390,299						390,299		E61	390,299	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	10,135,092	217,054	0	0	0	619	10,352,765			10,352,765	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		110,301					110,301		E89	110,301	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,850,654	203,432	123				2,054,209		E89	2,054,209	143
144	Purchase of land and equipment	1,795						1,795		G89	1,795	144
145	Housing and urban renewal — Current operation	602,577	5,319,650					5,922,227		E50	5,922,227	145
146	Purchase of land and equipment	4,917						4,917		G50	4,917	146
147	Construction	743,495						743,495		F50	743,495	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			2,571,878				2,571,878		E89	2,571,878	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,203,438	5,633,383	2,572,001	0	0	0	11,408,822			11,408,822	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DUBUQUE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,048,123	484,966					2,533,089		E29	2,533,089	160
161	Purchase of land and equipment	1,870	13,902					15,772		G29	15,772	161
162	Clerk, Treasurer, financial administration — Current operation	1,966,926						1,966,926		E23	1,966,926	162
163	Purchase of land and equipment	665						665		G23	665	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	772,555						772,555		E25	772,555	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	610,480	7,112					617,592		E31	617,592	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	1,055,365	12,327					1,067,692		E89	1,067,692	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	6,455,984	518,307	0	0	0	0	6,974,291			6,974,291	176
177	Section G — DEBT SERVICE	184,638			6,501,059			6,685,697			6,685,697	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	184,638	0	0	6,501,059	0	0	6,685,697			6,685,697	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		5,676,534	4,529,079			17,851,253		28,056,866			28,056,866	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	5,676,534	4,529,079	0	0	17,851,253	0	28,056,866			28,056,866	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189			0	100,536				100,536			100,536	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	100,536	0	0	0	100,536			100,536	192
193	TOTAL CAPITAL PROJECTS	5,676,534	4,529,079	100,536	0	17,851,253	0	28,157,402			28,157,402	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	57,747,036	16,829,420	2,672,537	6,501,059	17,851,253	619	101,601,924			101,601,924	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DUBUQUE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								4,211,862	E91	4,211,862	198
199	Purchase of land and equipment								68,887	G91	68,887	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								4,624,480	E80	4,624,480	201
202	Purchase of land and equipment								15,384	G80	15,384	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation								1,489,278	E60	1,489,278	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								2,490,225	E81	2,490,225	216
217	Purchase of land and equipment								23,315	G81	23,315	217
218	Construction								782,831	F81	782,831	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								3,058,659	E94	3,058,659	222
223	Purchase of land and equipment								2,190	G94	2,190	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								460,012	E80	460,012	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DUBUQUE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								205,627	E89	205,627	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								7,967,963		7,967,963	242
243	Enterprise Capital Projects								23,589,284		23,589,284	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Engineering								1,986,418		1,986,418	246
247	Garage Services								2,510,540		2,510,540	247
248	General Services								6,313		6,313	248
249	Stores								20,464		20,464	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								53,513,732		53,513,732	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	57,747,036	16,829,420	2,672,537	6,501,059	17,851,253	619	101,601,924	53,513,732		155,115,656	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	4,334,697	5,052,096		0	1,943,121		11,329,914	4,651,731		15,981,645	255
256	Internal TIF loans/repayments and transfers out			7,551,822				7,551,822			7,551,822	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	4,334,697	5,052,096	7,551,822	0	1,943,121	0	18,881,736	4,651,731		23,533,467	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	62,081,733	21,881,516	10,224,359	6,501,059	19,794,374	619	120,483,660	58,165,463		178,649,123	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						23,514	23,514			23,514	263
264	Restricted	457,870	3,523,816	4,813,043	124,919	21,095,610	40,582	30,055,840			30,055,840	264
265	Committed					8,683,677		8,683,677			8,683,677	265
266	Assigned							0			0	266
267	Unassigned	10,611,712						10,611,712			10,611,712	267
268	Total Governmental	11,069,582	3,523,816	4,813,043	124,919	29,779,287	64,096	49,374,743			49,374,743	268
269	Proprietary								20,065,451		20,065,451	269
270	Total ending fund balance June 30, 2013	11,069,582	3,523,816	4,813,043	124,919	29,779,287	64,096	49,374,743	20,065,451		69,440,194	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	73,151,315	25,405,332	15,037,402	6,625,978	49,573,661	64,715	169,858,403	78,230,914		248,089,317	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF DUBUQUE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$
Health.....	M32 0	All other.....	L89 \$
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	38,567,547

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 6,500,000	29U \$	39U \$ 260,000	49U \$	49U \$	49U \$ 6,240,000	49U \$	I91 \$ 231,458
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 24,256,617	29U	39U 878,379	49U	49U 23,378,238	49U	49U	I89 1,895,402
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. IfA	4,500,000						4,500,000	135,000
GO CORPORATE	19U 88,000,000	29U 15,295,000	39U 12,190,000	49U 91,105,000	49U	49U	49U	I89
SRF	19U	29U	39U	49U	49U	49U	49U	I89
11. PRIVATE DBQ	19U 61,957,748	29U 14,036,424	39U 580,000	49U	49U	49U 75,414,172	49U	I89
12. INITIATIVE	331,235	29U	39U	49U	49U	49U	49U 331,235	I89
PURCHASE	19U	29U	39U	49U	49U	49U	49U	I89
13. AGREEMENT	2,357,147						2,357,147	
OTHER	19U	29U	39U	49U	49U	49U	49U	I89
14. OTHER	566,949	1,000,000	119,074				1,447,875	
Total long-term debt	188,469,696	30,331,424	14,027,453	91,105,000	23,378,238	81,654,172	8,636,257	2,261,860

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	0
Outstanding as of JUNE 30, 2013	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

\$	3,628,596,518	x .05 = \$	181,429,826
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Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$	32,404,717	46,068,625	78,473,342	
	REMARKS					

FORM F-66(IA-2) (5-8-2013)

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